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2005

أثر الإعفاءات الضريبية على حجم الأسرة  
في فلسطين "الشخصية والعائلية"

إعداد

إياد عز الدين عبد السلام سليم



نوقشت هذه الأطروحة بتاريخ 3 / 5 / 2005م وأجيزت:

التوقيع

أعضاء لجنة المناقشة

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.....

1. د. حسن فلاح موسى مشرف أول

2. د. غسان شريف خالد مشرف ثاني

3. د. أنيس حجة ممتحناً خارجياً

4. د. هشام جبر عضو

"يرفع الله الذين آمنوا منكم والذين أوتوا العلم درجات والله بما تعملون  
خبير".

إلى اشرف الخلق جميعا سيدنا محمد صلى الله عليه وسلم ومن سار على دربه  
واهتدى بهداه واستن بسنته إلى يوم الدين .

إلى من اعجز أن أوفيهما حقهما والتمس من رضاها رضا الله . . . أمي وأبي .  
إلى من تحملت معي كد العيش في زمن الاحتلال وسهرت الليالي لترافقني متاعب  
حياتي أم أولادي . . . زوجتي .  
إلى فلذات كبدي وزينة حياتي أولادي . . . خبيب، سجاد، عز الدين، احمد  
واسيد .

إلى سند حياتي . . . إخوتي وأخواتي .  
إلى من علمني قراءة كتاب ربي فانطلقت لمتابعة دراستي العليا شيخني الفاضل . . .  
محمد سعيد ملحس "أبواسامة" .

إلى . . . كل صديق وقريب وقف بجانبني وقدم لي المساعدة .  
إلى . . . كل من حمل راية الإيمان العلم والتعلم .  
إليهم جميعا . . . اهدي رسالتي .

الباحث

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<b>11</b>	<b>1964 25</b> :
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<b>151</b>	:
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182	
186	
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190	
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43	( ) 1964 25	(1)
44	.	(2)
45	1973/4/1 1972/9/1 (485)	(3)
45	.(485)	(4)
47	(543) 1974/4/1 1974/3/20	(5)
47	.(543)	(6)
48	1976/4/1 1976/3/2 (636)	(7)
49	.(636)	(8)
50	1977/9/1 (3) (725) 1977/4/1	(9)
50	.(725)	(10)
51	1978/4/7 (4) (754) 1978/4/1	(11)
52	.(754)	(12)
53		(13)



	1979/3/4 (6) (782) .1979/4/1	
53		(14)
		.(782)
54	1980/1/20 (8) (816) .1980/1/1	(15)
55		(16)
		.(816)
56	1980/4/15 (9) (835) .1980/4/1	(17)
56		(18)
		.(835)
57	1980/9/24 (10) (873) .1980/9/1	(19)
57		(20)
		.(873)
58	1981/4/9 (11) (900) .1981/2/1	(21)
58		(22)
		.(900)
59	1981/5/4 (12) (907) .1981/4/1	(23)
59		(24)
		.(907)
60		(25)

	1981/7/1 (13) (920) .1981/7/1	
60		(26)
		.(920)
61	1981/10/1 (15) (943) .1981/10/1	(27)
61		(28)
		.(943)
62	1982/1/27 (16) (958) .1982/1/1	(29)
62		(30)
		.(958)
63	1982/4/12 (18) (978) .1982/4/61	(31)
63		(32)
		.(978)
64	1982/8/22 (19) (1014) .1982/7/1	(33)
64		(34)
		.(1014)
65	1982/11/22 (20) (1029) .1982/10/1	(35)
65		(36)
		.(1029)
66		(37)

	1983/3/27 (21) (1050) .1983/1/1	
66	(1050)	(38)
67	1983/6/15 (22) (1062) .1983/4/1	(39)
67	(1062)	(40)
68	(1094) .1983	(41)
68	(1094)	(42)
70	.1984/2/19 (1098)	(43)
70	(1098)	(44)
71	.1984/4/1 (543)	(45)
72	(543)	(46)
72	1984/7/12 (1) (543) .1984/4/29	(47)
73	(543)	(48)
73	.1986 /8/29 (2)	(49)
74		(50)

	(543) (2).	
75	/95 18/3/1995 50026 . 1989	(51)
76	1989	(52)
76	/95 18/3/1995 50025 . 1990	(53)
77	1990	(54)
77	/95 18/3/1995 50027 . 1991	(55)
78	1991	(56)
78	/95 18/3/1995 50024 . 1992	(57)
79	1992	(58)
79	/95 14/3/1995 50023 . 1993	(59)
80	1993	(60)
80	/95 11/3/1995 50020 . 1994	(61)
80	1994	(62)
81	1999/1/1 .1997 + 1996 + 1995	(63)
82	1997-1995 1995/1/7	(64)
82		(65)
85		(66)
87		(67)

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88	. 2005/1/1	(68)
89	- 1964 ( ) . 2004	(69)
134		(70)
149		(71)
153 153 154 154 154 155 155 155	: . . . . . . .	(72)
157  157  158	: - / (4200) (\$3000) ) 2005/1/1 2004/11/24 .(1 - (\$1500) / (2520) 2004/11/24 .(2 ) 2005/1/1 - / (840) / (\$500)	(73)

158	<p>2004/11/24</p> <p>.(3 ) 2005/1/1</p> <p>-</p> <p>( 8000×%50))</p> <p>(\$2000) / ((8000 × %25) +</p>	
159	<p>.(4 ) 2005/1/1 2004/11/24</p> <p>-</p> <p>(\$500) / (1260)</p> <p>/</p>	
159	<p>.(5 ) 2005/1/1 2004/11/24</p> <p>-</p> <p>(4200)</p> <p>(\$2500) /</p> <p>2004/11/24</p>	
160	<p>.(6 ) 2005/1/1</p> <p>-</p> <p>.(7 )</p>	
161		(74)
164	t-test	(75)
165	t-test	(76)
166	ANOVA	(77)
167		(78)
167	ANOVA	(79)

	.	
168	.	(80)
169	ANOVA	(81)
169	.	(82)
170	ANOVA	(83)
171	.	(84)
171	ANOVA	(85)
172	.	(86)
173	ANOVA	(87)
173	.	(88)
174	(4200) (\$3000) / . 2005/1/1 2004/11/24	(89)
175	/ (2520) (\$1500) ." 2005/1/1 2004/11/24	(90)
176	/ (840)	(91)

	/ (\$500) ." 2005/1/1 2004/11/24	
177	((8000 ×%25) + ( 8000 ×%50)) (\$2000) /	(92)
179	(1260) (\$500) / 2004/11/24 ." 2005/1/1	(93)
180	(\$2500) / (4200) 2004/11/24 ." 2005/1/1	(94)
181		(95)
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191		(1)

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Independent T Test ( ) .2

One Way ANOVA .3

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0.05		.3
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0.05		.6
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(\$3000) / (4200)  
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 .2005/1/1 2004/11/24

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/ (\$500) / (840)  
 2004/11/24  
 .2005/1/1

0.05 .12

/ ((8000 ×%25) + ( 8000 ×%50))  
 2004/11/24 (\$2000)  
 .2005/1/1

0.05 .13

	(\$500)	/	(1260)	
.2005/1/1	2004/11/24			
0.05				.14
	(\$2500)	/	(4200)	
.2005/1/1	2004/11/24			
0.05				.15
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1964 25

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1964 25

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$$\cdot^{(1)} \quad (1)$$

(2)

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$$\begin{aligned}
& \quad , \quad /1/8 \quad \mathbf{1964} \quad \mathbf{25} && (1) \\
& .105 && (2) \\
.402 \quad 1968 && (3) \\
& \quad , \quad /1/8 \quad \mathbf{1964} \quad \mathbf{25} && (4)
\end{aligned}$$

(1)

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(2)

(3)

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(1)

.104 1983 ( )  
/1/8 **1964 25** (2)  
.990 82/259 1964 233 63/377 (3)

.(1)

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.(2)”

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.(3)”

2004/11/24

2005/1/1

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.(4)

.(5)

.9 / /7	1985	57			(1)
	.3	4	1949/5/21	85	(2)
		.1	7	1959	95
. /1/ 8	1964	25			(4)
				. / 1 / 8	(5)

1955 27

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.<sup>(1)</sup>

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(6)  
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.24	(1)
/29	(2)
/29	(3)
.30	(4)
.31	(5)
.34	(6)

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: 1964 25

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(2)"

2005/1/1 2004/11/24

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/ 1 / 8 (2)  
/ 1 / 8 (3)



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76/5/23 655 %38.5 (2)

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2005/1/1

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	.	/ 1 / 8	1964	25	(1)
.19	1966	33			(2)
				.122	(3)
				.104	(4)
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/1/8      1964      25

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.5/ /7      1985      57

(3)

. / 1 / 8      1964      25

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2005/1/1

2004/11/24

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%15 (14)

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.88	1967 -1966			(1)
	.1 / 14	1964	25	(2)
	.2			(3)
	. / 21 / 14	1964	25	(4)

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2005/1/1 2004/11/24

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1963/4/4

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.56/160 6 (2)

.128 (3)

40

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1964 25

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2004/11/24

2005/1/1

1964 25

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2004/11/24

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(1)

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2004/11/24

1964

50

2005/1/1

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25

2004/11/24

1965/4/1

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**1964**

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**:(1974/4/1 -1965/4/1)**

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	150	
	100	
	25 20 15 10 *	
	200	
	50	
. 200	%15	



(1)

(2)

%5	400	400-1	1
%7	400	800-401	2
%10	400	1200-801	3
%15	400	1600-1201	4
%20	400	2000-1601	5
%25	400	2400-2001	6
%30	400	2800-2401	7
%35	1200	4000-2801	8
%40	2000	6000-4001	9
%45	2000	8000-6001	10
%50		-8001	11

1972/9/1

1973/4/1

1964 25 :

:(1988 -1973/4/1)

: 1973

(485) (3)

.1973/4/1 1972/9/1

	1800	
	1200	
	300	
	225	
	175	
	125	
	600	
	2000	
2350	%15	

.(485) (4)

%5	4700	4700-1	1
%7	4700	9400-4701	2
%10	4700	14100-9401	3
%15	4700	18800-14101	4
%20	4700	23500-188101	5
%25	4700	28200-23501	6

%30	4700	32900-28201	7
%35	14000	46900-32901	8
%40	23500	70400-46901	9
%45	23500	93900-70401	10
%50		-93901	11

25

1964

1964	25		
(1200)	(100)	(1800)	(150)
(20)	(300)	(25)	
(175)		(15)	(225)
(125)	(10)		
	(2000)	(200)	
(200)		(%15)	(600)
		(2350)	
(400)			
(1200)	(14000)	(4700)	
	(23500)		
			(2000)

(543)

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.1974/4/1

1974/3/20

	1900	
	1250	
	320	
	250	
	200	
	125	
	600	
	2000	
2500	%15	

.(543)

(6)

%5	5000	5000-1	1
%7	5000	10000-5001	2
%10	5000	15000-10001	3
%15	5000	20000-15001	4
%20	5000	25000-20001	5
%25	5000	30000-25001	6
%30	5000	35000-30001	7
%35	15000	50000-35001	8
%40	25000	75000-50001	9
%45	25000	100000-75001	10
%50		-100001	11

	(485)	1964	25
(1250)	(100)	(1900)	(150)
(320)	(25)		
(200)	(15)	(250)	(20)
(50)		(125)	(10)
	(200)		(600)
(2500)		(%15)	(2000)
.(485)		(2350)	(200)
(5000)	(400)		
	(15000)	(1200)	
	(25000)	(2000)	

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.1976/4/1

1976/3/2

	3300	
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	400	
	400	
	400	
	400	
	4400	
	2000	
4400	%15	

.(636)

(8)

%5.5	5500	5500-1	1
%7.7	5500	11000-5501	2
%11	5500	16500-11001	3
%16.5	5500	22000-16501	4
%22	5500	27500-22001	5
%27.5	5500	33000-27501	6
%33	5500	38500-33001	7
%38.5	15000	53500-38501	8
%44	25000	78500-53501	9
%49.5	25000	103500-78501	10
%55		- 103501	11

(400)

(1800)

(1900)

(3300)

(600)

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(1250)

(%15)

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(2500)

(4400)

(5000)

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(%5)

(%5.5)

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(3) (725)

(9)

.1977/4/1

1977/9/1

	4100	
	2200	
	500	
	500	
	500	
	500	
	1000	
	2000	
5500	%15	

.(725)

(10)

%5.5	7000	7000-1	1
%7.7	7000	14000-7001	2
%11	7000	21000-14001	3
%16.5	7000	28000-21001	4
%22	7000	35000-28001	5
%27.5	7000	42000-35001	6
%33	7000	49000-42001	7
%38.5	19000	68000-49001	8
%44	32000	100000-68001	9
%49.5	32000	132000-100001	10
%55		-132001	11

[illegible]

.	(4400)	(5500)	(%15)	
(7 - 1)				
(15000)	(19000)		(5500)	(7000)
	(25000)	(32000)		

(754) (11)
$$.1978/4/1 \quad 1978/4/7 \quad (4)$$

	6600	
	3600	
	800	
	800	
	800	
	800	
	1200	
	2000	
8800	%15	



.(754)

(12)

%5.5	11000	11000-1	1
%7.7	11000	22000-11001	2
%11	11000	33000-22001	3
%16.5	11000	44000-33001	4
%22	11000	55000-44001	5
%27.5	11000	66000-55001	6
%33	11000	77000-66001	7
%38.5	30500	107500-77001	8
%44	50500	158000-107501	9
%49.5	50500	208500-158001	10
%55		-208501	11

(2200)

(3600)

(4100)

(6600)

(500)

(800)

(1000)

(1200)

(%15)

. (5500)

(8800)

(11000)

(19000)

(30500)

(7000)

.

(32000)

(50500)

(782)

(13)

.1979/4/1

1979/3/4

(6)

	10000	
	5000	
	1200	
	1200	
	1200	
	1200	
	1800	
	3000	
12000	%15	

.(782)

(14)

%5.5	15000	15000-1	1
%7.7	15000	30000-15001	2
%11	15000	45000-30001	3
%16.5	15000	60000-45001	4
%22	15000	75000-60001	5
%27.5	15000	90000-75001	6
%33	15000	105000-90001	7
%38.5	42000	147000-105001	8
44	70000	217000-147001	9
%49.5	70000	287000-217001	10
%55		-287001	11

1979 (782)

(10000)

(3600)

(5000)

(6600)

(1800)

(800)

(1200)

(200)

(3000)

(1200)

(%15)

1964

25

.

(8800)

(12000)

(11000)

(42000)

(30500)

(15000)

.

(70000)

(50500)

(816)

(15)

.1980/1/1

1980/1/20

(8)

	17400	
	8600	
	2100	
	2100	
	2100	
	2100	
	3100	
	5200	
20800	%15	

.(816)

(16)

%5.5	26000	26000-1	1
%7.7	26000	52000-26001	2
%11	26000	78000-52001	3
%16.5	26000	104000-78001	4
%22	26000	130000-104001	5
%27.5	26000	156000-130001	6
%33	26000	182000-156001	7
38.5	73000	255000-182001	8
%44	122000	377000-255001	9
%49.5	122000	499000-377001	10
%55		-499001	11

(17400)

(10000)

(1200)

(8600)

(5000)

(3100)

(1800)

(2100)

(5200)

(3000)

.(12000)

(20800)

(%15)

(26000)

(42000)

(73000)

(15000)

(70000)

(122000)

(835)

(17)

.1980/4/1

1980/4/15

(9)

	21600	
	10800	
	2600	
	2600	
	2600	
	2600	
	3900	
	6500	
25900	%15	

.(835)

(18)

%5.5	32000	32000-1	1
%7.7	32000	64000-32001	2
%11	32000	96000-64001	3
%16.5	32000	128000-96001	4
%22	32000	160000-128001	5
%27.5	32000	192000-160001	6
%33	32000	224000-192001	7
%38.5	90000	314000-224001	8
%44	150000	464000-314001	9
%49.5	150000	614000-464001	10
%55		-614001	11

1979 (782)

(835)

(873)

(19)

.1980/9/1

1980/9/24

(10)

	3240	
	1620	
	390	
	390	
	390	
	390	
	585	
	975	
3885	%15	

.(873)

(20)

%5.5	4800	4800-1	1
%7.7	4800	9600-4801	2
%11	4800	14400-9601	3
%16.5	4800	19200-14401	4
%22	4800	24000-19201	5
%27.5	4800	28800-24001	6
%33	4800	33600-28801	7
%38.5	13500	47100-33601	8
%44	22500	69600-47101	9

%49.5	22500	92100-69601	10
%55		-92101	11

(900)

(21)

.1981/2/1

1981/4/9

(11)

	4540	
	2270	
	550	
	550	
	550	
	550	
	800	
	1300	
5440	%15	

.(900)

(22)

%5.5	6720	6720-1	1
%7.7	6720	13440-6721	2
%11	6720	20160-13441	3
%16.5	6720	26880-20161	4
%22	6720	33600-26881	5
%27.5	6720	40320-33601	6

%33	6720	47040-40321	7
%38.5	18900	65940-47041	8
%44	31500	97440-65941	9
%49.5	31500	128940-97441	10
%55		-128941	11

(907)

(23)

.1981/4/1

1981/5/4

(12)

	5000	
	2500	
	600	
	600	
	600	
	600	
	900	
	1500	
6000	%15	

.(907)

(24)

%5.5	9100	9100-1	1
%7.7	9100	18200-9101	2
%11	9100	27300-18201	3
%16.5	7450	34750-27301	4
%22	7450	42200-34751	5
%27.5	7450	49650-42201	6
%33	7450	57100-49651	7
%38.5	21000	78100-57101	8
%44	35000	113100-78101	9
%49.5	35000	148100-113101	10
%55		-148101	11



(920)

(25)

.1981/7/1

1981/7/1

(13)

	6000	
	3000	
	720	
	720	
	720	
	720	
	1100	
	1800	
7200	%15	

.(920)

(26)

%5.5	11000	9100-1	1
%7.7	11000	18200-9101	2
%11	11000	27300-18201	3
%16.5	9000	34750-27301	4
%22	9000	42200-34751	5
%27.5	9000	49650-42201	6
%33	9000	57100-49651	7
%38.5	25000	78100-57101	8
%44	42000	113100-78101	9

%49.5	42000	148100-113101	10
%55		-148101	11

(943)

(27)

.1981/10/1

1981/10/1

(15)

	6870	
	3430	
	825	
	825	
	825	
	825	
	1270	
	2050	
8240	%15	

.(943)

(28)

%5.5	12600	12600-1	1
%7.7	12600	25200-12601	2
%11	12600	37800-25201	3
%16.5	10300	48100-37801	4
%22	10300	58400-48101	5
%27.5	10300	68700-58401	6
%33	10300	79000-68701	7
%38.5	28600	107600-79001	8
%44	48000	155600-107601	9
%49.5	48000	203600-155601	10
%55		-203601	11

(958)

(29)

.1982/1/1

1982/1/27

(16)

	8400	
	4200	
	1000	
	1000	
	1000	
	1000	
	1500	
	2500	
10000	%15	

.(958)

(30)

%5.5	15300	15300-1	1
%7.7	15300	30600-15301	2
%11	15300	45900-30601	3
%16.5	12500	58400-45901	4
%22	12500	70900-58401	5
%27.5	12500	83400-70901	6
%33	12500	95900-83401	7
%38.5	35500	131400-95901	8
%44	59000	190400-131401	9
%49.5	59000	249400-190401	10
%55		-249401	11

(978)

(31)

.1982/4/1

1982/4/12

(18)

	10150	
	5070	
	1200	
	1200	
	1200	
	1200	
	1800	
	3020	
12000	%15	

.(978)

(32)

%5.5	18500	18500-1	1
%7.7	18500	37000-18501	2
%11	18500	55500-37001	3
%16.5	15100	70600-55501	4
%22	15100	85700-70601	5
%27.5	15100	100800-85701	6
%33	15100	115900-100801	7
%38.5	42900	158800-115901	8
%44	71300	230100-158801	9
%49.5	71300	301400-230101	10
%55		-301401	11

(1014)

(33)

.1982/7/1

1982/8/22

(19)

	12420	
	6200	
	1470	
	1470	
	1470	
	1470	
	2200	
	3700	
14680	%15	

.(1014)

(34)

%5.5	22630	22630-1	1
%7.7	22630	45260-22631	2
%11	22630	67890-45261	3
%16.5	18470	86360-67891	4
%22	18470	104830-86361	5
%27.5	18470	123300-104831	6
%33	18470	141770-123301	7
%38.5	52470	194240-141771	8
%44	87200	281440-194241	9
%49.5	87200	368640-281441	10
%55		-368641	11

(1029)

(35)

.1982/10/1

1982/11/22

(20)

	15426	
	7200	
	1826	
	1826	
	1826	
	1826	
	2730	
	4600	
18233	%15	

.(1029)

(36)

%5.5	28110	28110-1	1
%7.7	28110	56220-28111	2
%11	28110	84330-56221	3
%16.5	22940	107270-84331	4
%22	22940	130210-107271	5
%27.5	22940	153150-130211	6
%33	22940	176090-153151	7
%38.5	65168	241258-176091	8
%44	108382	349640-241259	9
%49.5	108382	368640-349641	10
%55		-368641	11

(1050)

(37)

.1983/1/1

1983/3/27

(21)

	19360	
	9664	
	2292	
	2292	
	2292	
	2292	
	3429	
	5767	
22882	%15	

.(1050)

(38)

%5.5	35273	35273-1	1
%7.7	35273	70546-35274	2
%11	35273	105819-70547	3
%16.5	28790	134609-105820	4
%22	28790	163399-134610	5
%27.5	28790	192189-163400	6
%33	28790	220979-192190	7
%38.5	81786	302765-220980	8
%44	136019	438784-302766	9
%49.5	136019	574803-438785	10
%55		-574804	11

(1062)

(39)

.1983/4/1

1983/6/15

(22)

	23620	
	11790	
	2800	
	2800	
	2800	
	2800	
	4180	
	7030	
27920	%15	

.(1062)

(40)

%5.5	43030	35273-1	1
%7.7	43030	70546-35274	2
%11	43030	105819-70547	3
%16.5	35130	134609-105820	4
%22	35130	163399-134610	5
%27.5	35130	192189-163400	6
%33	35130	220979-192190	7
%38.5	99780	302765-220980	8
%44	165940	438784-302766	9
%49.5	165940	574803-438785	10
%55		-574804	11



.1983 (1094)

(41)

	35150	
	17540	
	7140	
	7140	
	7140	
	7140	
	6225	
	10460	
41550	%15	

.(1094)

(42)

%5.5	64090	64090-1	1
%7.7	64090	128180-64091	2
%11	64090	192270-128181	3
%16.5	52320	244590-192271	4
%22	52320	296910-244591	5
%27.5	52320	349230-296911	6
%33	52320	401550-349231	7
%38.5	148580	550130-401551	8
%44	247130	797260-550131	9
%49.5	247130	1044390-797261	10
%55		-1044391	11

(11790)                      (17540)                                      (23620)                      (35150)

(2800)                      (7140)

(10460)                                      (4180)                      (6225)

(%15)    (7030)

.                      (27920)                      (41550)

(43030)                      (64090)

(35130)                      (52320)

"

(148580)                                      (1)"

(99780)

.                      (165940)                      (247130)

\_\_\_\_\_  
.5                                      (1)

(1098)

(43)

.1984/2/19

	49100	
	24510	
	5830	
	5830	
	5830	
	5830	
	8690	
	14610	
58050	%15	

.(1098)

(44)

%5.5	89530	89530-1	1
%7.7	89530	179060-89531	2
%11	89530	268590-179061	3
%16.5	73090	341680-268591	4
%22	73090	414770-341681	5
%27.5	73090	487860-414771	6
%33	73090	560950-487861	7
%38.5	207570	768520-560951	8
%44	345240	1113760-768521	9
%49.5	345240	1459000-1113761	10
%55		-1459001	11

(1098)

(1094)

(7140)

(5830)

. 1974

(543)

(45)

.1984/4/1

	72770	
	36330	
	8640	
	8640	
	8640	
	8640	
	12880	
	21660	
86030	%15	

.(543)

(46)

%5.5	132680	132680-1	1
%7.7	132680	265360-132681	2
%11	132680	398040-265361	3
%18.5	108320	506360-398041	4
%22	108320	614680-506361	5
%27.5	108320	723000-6144681	6
%33	108320	831320-723001	7
%38.5	307620	1138940-831321	8
%44	511650	1650590-1138941	9
%49.5	511650	2162240-1650591	10
%55		-2162241	11

(543)

1974/4/1

1974/3/20

1984/4/1

.

(543)

(47)

.1984/4/29

1984/7/12

(1)

	84413	
	42413	
	10022	
	10022	
	10022	
	10022	
	14941	
	25125	
99795	%15	

.(543)

(48)

%5.5	153909	153909-1	1
%7.7	153909	307818-153910	2
%11	153909	461727-307819	3
%16.5	125651	587378-461728	4
%22	125651	713029-587379	5
%27.5	125651	838680-713030	6
%33	125651	964331-838681	7
%38.5	356839	1321170-964332	8
%44	593514	1914684-1321171	9
%49.5	593514	2508198-1914685	10
%55		-2508199	11

(100)

/8/29 (2) (543)

(49)

.1986

	1050	
	630	
	105	
	105	

	105	
	105	
149		
251		
840	%15	

(543)

(50)

.(2)

%5.5	1260	1260-1	1
%7.7	1260	2520-1261	2
%11	1260	3780-2521	3
%16.5	1050	4830-3781	4
%22	1050	5880-4831	5
%27.5	1050	6930-5881	6
%33	1050	7980-6931	7
%38.5	3150	11130-7981	8
%44	5250	16380-11131	9
%49.5	5250	21630-16381	10
%55		-21631	11

1964 25 :

: 2004 1989

(1992-1989)

1989

<sup>(1)</sup>1995/3/18 (1992 1991 1990 1989)

1994 <sup>(2)</sup>1995/3/14 1993

<sup>(3)</sup>1995/3/11

:

50026/95 (51)

. 1989 18/3/1995

		/		
<sup>(4)</sup> 3.1		503	1560	
		259	804	
		43	132	

25

1964

.

.95/50027-50024

.95/50023

95/50020

(1)

(2)

(3)

(4)



1989

(52)

88	1600	1600-1	%5.5
123	1600	3200-1601	%7.7
176	1600	4800-3201	%11
220	1332	6132-4801	%16.5
293	1332	7464-6133	%22
366	1332	8796-7465	%27.5
440	1332	10128-8797	%33
1538	3996	14124-10129	%38.5
2930	6660	20784-14125	%44
3297	6660	27444-20785	%49.5
		27445	%55

50025/95

(53)

. 1990

18/3/1995

	/		
	588	1746	
	303	900	
	50	148	

1990

(54)

99	1800	1800-1	%5.5
139	1800	3600-1801	%7.7
198	1800	5400-3601	%11
246	1489	6889-5401	%16.5
238	1489	8378-6890	%22
409	1489	9867-8379	%27.5
491	1489	11356-9868	%33
1722	4473	15829-11357	%38.5
3280	7454	23283-15830	%44
3690	7454	307737-23284	%49.5
		30738	%55

50027/95

(55)

. 1991

18/3/1995

		/	
(1) 3.59		535 1922	
		276 992	
		45 163	

(1)

1991

(56)

110	2000	2000-1	%5.5
154	2000	4000-2001	%7.7
220	2000	6000-4001	%11
270	1636	7636-6001	%16.5
360	1636	9272-7637	%22
450	1636	10908-9273	%27.5
540	1636	12544-10909	%33
1896	4925	17469-12545	%38.5
3611	8206	25675-17470	%44
4062	8206	33881-25676	%49.5
		33882	%55

50024/95

(57)

. 1992

18/3/1995

		/	
(1) 3.91		801 3132	
		402 1572	
		64 252	

(1)

1992

(58)

387	4848	4848-1	%8
1292	8076	12924-4849	%16
3229	10092	23016-12925	%32
6815	15144	38160-23017	%45
		38161	%48

(11)

(%55)

(%48)

(%8)

(5)

50023 /95

(59)

. 1993

14/3/1995

		/	
(1) 4.24		821 3480	
		410 1740	
		65 276	
		345 1464	

(1)

1993

(60)

431	5388	5388-1	%8
1436	8976	14364-5389	%16
3590	11220	25584-14365	%32
7582	16848	42432-25585	%45
		42433	%48

50020 /95

(61)

. 1994

11/3/1995

		/	
(1) 4.28		878 3756	
		440 1884	
		73 312	
		372 1594	

1994

(62)

465	5820	5820-1	%8
1550	9684	15504-5821	%16
3878	12120	27624-15505	%32
8187	18192	45816-27625	%45
		45817	%48

(1)

1964 25

1947 13

:

1999/1/1

(63)

<sup>(1)</sup>1997 + 1996 + 1995

	4200	
	2520	
.	840	
.	4200	
.	1260	
.	%20	
8000 - -	%50	
. 8000	%25	
.		

1997

(1)

.19

1997- 1995

(64)

.1995/1/7

210	4200	4200-1	%5
630	6300	10500-4201	%10
945	6300	16800-10501	%15
2520	12600	29400-16801	%20
6300	21000	50400-29401	%30
11760	33600	84000-50401	%35
25200	63000	147000-84001	%40
		147001	%48

(65)

(1)

	4.36	1995	1
	4.65	1996	2
	4.99	1997	3
	5.86	1998	4
	5.86	1999	5
	5.7	2000	6
	6.16	2001	7
	6.16	2002	8
	6.44	2003	9

(1)

:

1997+ 1996 + 1995

1964 25

2004

(150)

(764)

(4200)

(2520)

(100)

(458)

(15)

(20)

(25)

(10)

(70=10+15+20+25)

(3360=4×840)

(764)

(4200=5×840)

(764)

(70)

(200)

(764)

(4200)



(229)

(1260)

.

(200)

%15

%20

. 1964 25

%50

(8000)

%25

(8000)

.

.

1964 25

1964 25

2004/11/24 .8

.2005/1/1

1964 25

1947 13

2005/1/1 2004/11/24

:

:

(66)

	1500	
	500	
	500	

	2500	
	500	
	%35	
	1800	
.		

(1500)

(500) 1997 + 1996 + 1995

5

(153) (840)

(500)

%20

%35

(1800)

.

(4200)

(2500) (764)

.

:

: 2005/1/1

2004/11/24

2005/1/1

1964 25

( 1997 1996 1995)

.

(67)

	3000	
	500	
	500	
	2500	
	500	
	000	
	2000	

(68)

. 2005/1/1

800	10000	10000-1	%8
720	6000	16000-10001	%12
		16001	%16

(1997 1996 1995)

(500)

(500)

(150)

%.35

. 2004 – 1964 ( ) (69)

		1999/1/1	25 1964		
3000 2100	1500	4200 764	150		1
500 350	500	2520 458	100		2
500  350	500	840  153	25 20 15 10		3
2500 1750	2500	4200 764	200		4
500 350	500	1260 229	50		
	%35	%20	%15 200		
2000	1800	%50  8000			

1400		%25			
		8000			

1997

(407265)

(6.4)

(1) (40552)

(2)

. 1967

.1999

(1)

.37

.1997 –

(2)

.118

:

**(40000)**

:

**(10000)**

.

:

.

:

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:

1964 25 .1

: 1973/3/31 1965/4/1

:(1)

. (10000) 1970

:

: . - =

150 =

100 =

. 250 = 100 + 150 =

. 9750 = 250 - 10000 =

$\times 400) + (\%15 \times 400) + (\%10 \times 400) + (\%7 \times 400) + (\%5 \times 400) =$

$2000) + (\% 35 \times 1200) + (\% 30 \times 400) + (\% 25 \times 400) + (\% 20$

$\%50 \times (8000 - 9750) + (\%45 \times 2000) + (\%40 \times$

$+ (800) + (420) + (120) + (100) + (80) + (60) + (40) + (28) + (20) =$

$(875) + (900)$

. 3443 =

:(2)

-1973/4/1) (485)

(11.76) (10000) (1974/3/31

:

$$\cdot \quad \mathbf{117600=11.76 \times 10000 =}$$

$$1800 =$$

$$1200 =$$

$$\cdot ( \quad 255) \quad 3000 = 1200 + 1800 =$$

$$\cdot ( \quad 9745) \quad 114600 = 3000 - 117600 =$$

$$+ (\% 15 \times 4700) + (\%10 \times 4700) + (\%7 \times 4700) + (\%5 \times 4700) =$$

$$+(\%35 \times 14000) + (\%30 \times 4700) + (\%25 \times 4700) + (\%20 \times 4700)$$

$$\%50 \times (93900 - 114600) + (\%45 \times 23500) + (\%40 \times 23500)$$

$$(4900) + (1410) + (1175) + (940) + (705) + (470) + (329) + (235) =$$

$$(10350) + (10575) + (9400) +$$

$$\cdot \quad \mathbf{40489 =}$$

$$\cdot \quad 1964 \quad 25$$

$$\mathbf{3443 = (11.76 \div 40489)}$$

:(3)

1977/3/31 -1976/4/1 (636)

. (18) (10000)

$$. \quad \mathbf{180000 = 18 \times 10000 =}$$

$$3300 =$$

$$1800 =$$

$$. ( \quad 283 ) \quad 5100 = 1800 + 3300 =$$

$$. ( \quad 9717 ) \quad 174900 = 5100 - 180000 =$$

$$(\%16.5 \times 5500) + (\%11 \times 5500) + (\%7.7 \times 5500) + (\%5.5 \times 5500) =$$

$$(\%38.5 \times 15000) + (\%33 \times 5500) + (\%27.5 \times 5500) + (\%22 \times 5500) +$$

$$\%55 \times (103501 - 174900) + (\%49.5 \times 25000) + (\%44 \times 25000) +$$

$$+ (1815) + (1513) + (1210) + (908) + (605) + (424) + (303) =$$

$$(39269) + (12375) + (11000) + (5775)$$

$$. \quad \mathbf{75197 =}$$

$$. \quad \mathbf{4178 = (18 \div 75197)}$$

:(4)

1977/8/31 -1977/4/1 (725)

. (21) (10000)

$$. \quad 210000 = 21 \times 10000 =$$

$$4100 =$$

$$2200 =$$

$$. ( \quad 300) \quad 6300 = 2200 + 4100 =$$

$$. ( \quad 9700) \quad 20370 = 6300 - 210000 =$$

$$+ (\%16.5 \times 7000) + (\%11 \times 7000) + (\%7.7 \times 7000) + (\%5.5 \times 7000) =$$

$$+ (\%38.5 \times 19000) + (\%33 \times 7000) + (\%27.5 \times 7000) + (\%22 \times 7000)$$

$$\%55 \times (132000 - 210000) + (\%49.5 \times 32000) + (\%44 \times 32000)$$

$$(14080) + (7315) + (2310) + (1925) + (1540) + (1155) + (770) + (539) + (385) =$$

$$(42900) + (15840) +$$

$$. \quad \mathbf{88759} =$$

$$. \quad \mathbf{4227 = (21 \div 88759)}$$

:(5)

$$(10000) \quad 1989 \quad (95/50026)$$

$$\cdot \quad (3.1)$$

$$\cdot \quad 31000 = 3.1 \times 10000 =$$

$$\cdot \quad 1560 =$$

$$\cdot \quad 804 =$$

$$\cdot ( \quad 763) \quad 2364 = 804 + 1560 =$$

$$\cdot \quad 28636 = 2364 - 31000 =$$

$$+ (\%16.5 \times 1332) + (\%11 \times 1600) + (\%7.7 \times 1600) + (\%5.5 \times 1600) =$$

$$+ (\%38.5 \times 3996) + (\%33 \times 1332) + (\%27.5 \times 1332) + (\%22 \times 1332)$$

$$\%55 \times (27444 - 28636) + (\%49.5 \times 6660) + (\%44 \times 6660)$$

$$+ (1538) + (440) + (366) + (293) + (220) + (176) + (123) + (88) =$$

$$\cdot (656) + (3297) + (2930)$$

$$\cdot \quad \mathbf{10127} =$$

$$\cdot \quad \mathbf{3267 = (3.1 \div 10127)}$$

:(6)

(10000) 1990 (95/50025)

. (2.97)

.  $29700 = 2.97 \times 10000 =$

. 1746 =

. 900 =

.( 891)  $2646 = 900 + 1746 =$

.  $27054 = 2646 - 29700 =$

$(\%16.5 \times 1489) + (\%11 \times 1800) + (\%7.7 \times 1800) + (\%5.5 \times 1800) =$

$(\%38.5 \times 4473) + (\%33 \times 1489) + (\%27.5 \times 1489) + (\%22 \times 1489) +$

$(\%49.5 \times 23284 - 27054) + (\%44 \times 7454) +$

$+ (1722) + (491) + (409) + (328) + (246) + (198) + (139) + (99) =$

$(1866) + (3280)$

. **8778 =**

.  **$2956 = (2.97 \div 8778)$**

:(7)

$$(10000) \quad 1991 \quad (95/50027)$$

$$\cdot \quad (3.59)$$

$$\cdot \quad 35900 = 3.59 \times 10000 =$$

$$\cdot \quad 1922 =$$

$$\cdot \quad 992 =$$

$$\cdot ( \quad 812) \quad 2914 = 992 + 1922 =$$

$$\cdot ( \quad 9188) \quad 32986 = 2914 - 35900 =$$

$$(\%16.5 \times 1636) + (\%11 \times 2000) + (\%7.7 \times 2000) + (\%5.5 \times 2000) =$$

$$+ (\%38.5 \times 4925) + (\%33 \times 1636) + (\%27.5 \times 1636) + (\%22 \times 1636) +$$

$$(\%55 \times 33881 - 35900) + (\%49.5 \times 8206) + (\%44 \times 8206)$$

$$+ (1896) + (540) + (450) + (360) + (270) + (220) + (154) + (110) =$$

$$(1110) + (4062) + (3611)$$

$$\cdot \quad \mathbf{12783} =$$

$$\cdot \quad \mathbf{3561 = (3.59 \div 12783)}$$

:(8)

$$(10000) \quad 1992 \quad (95/50024)$$

$$\cdot \quad (3.91)$$

$$\cdot \quad 39100 = 3.91 \times 10000 =$$

$$\cdot \quad 3132 =$$

$$\cdot \quad 1572 =$$

$$1572 + 3132 =$$

$$\cdot (1203) \quad 4704 =$$

$$4704 - 39100 =$$

$$\cdot (8797) \quad 34396 =$$

$$(\%45 \times 23017 - 34396) + (\%32 \times 10092) + (\%16 \times 8076) + (\%8 \times 4848) =$$

$$(5121) + (3229) + (1292) + (388) =$$

$$\mathbf{10030} =$$

$$\cdot \quad \mathbf{2565} = (3.91 \div 10030)$$



:(9)

$$(10000) \quad 1993 \quad (95/50023)$$

$$\cdot \quad (4.24)$$

$$\cdot \quad 42400 = 4.24 \times 10000 =$$

$$\cdot \quad 3480 =$$

$$\cdot \quad 1740 =$$

$$1740+3480 =$$

$$\cdot ( \quad 1231) \quad 5220 =$$

$$5220 - 42400 =$$

$$\cdot ( \quad 8769) \quad 37180 =$$

$$(\%45 \times 25585 - 37180) + (\%32 \times 11220) + (\%16 \times 8976) + (\%8 \times 5388) =$$

$$(5218) + (3590) + (1436) + (431) =$$

$$\mathbf{10675} =$$

$$\cdot \quad \mathbf{2518 = (4.24 \div 10675)}$$

**:(10)**

(10000) 1994 (95/50020)

. (4.28)

. 42800 = 4.28 × 10000 =

. 3756 =

. 1884 =

1884 + 3756 =

.( 1318) 5640 =

5640 - 42800 =

.( 8682) 37160 =

- 37160) + (%32 × 12120) + (%16 × 9684) + (%8 × 5820) =

(%45×27625

(4291) + (3878) + (1549) + (466) =

**10184 =**

. **2379 = (4.28 ÷ 10184)**

:(11)

. (4.36) (10000) 1995/1/1

$$. \quad 43600 = 4.36 \times 10000 =$$

$$. \quad 4200 =$$

$$. \quad 2520 =$$

$$2520 + 4200 =$$

$$. (1541) \quad 6720 =$$

$$6720 - 43600 =$$

$$. (8459) \quad 36880 =$$

$$(\%20 \times 12600) + (\%15 \times 6300) + (\%10 \times 6300) + (\%5 \times 4200) =$$

$$(\%30 \times 29400 - 36880) +$$

$$(2244) + (2520) + (945) + (630) + (210) =$$

$$\mathbf{6549} =$$

$$. \quad \mathbf{1502 = (4.36 \div 6549)}$$

:(12)

2004/11/24

(1.4)

(10000) 2005/1/1

.

$$. \quad 14000 = 1.4 \times 10000 =$$

$$. \quad 3000 =$$

$$. \quad 1500 =$$

$$1500 + 3000 =$$

$$. ( \quad 3214 ) \quad 4500 =$$

$$4500 - 14000 =$$

$$. ( \quad 6786 ) \quad 9500 =$$

$$. \quad 760 = ( \%8 \times 9500 ) =$$

$$. \quad \mathbf{543 = (1.4 \div 760)}$$

:

1964 25

.1

: 1973/3/31 1965/4/1

:(1)

. (10000) 1970

:

: . - =

150 =

100 =

. 70 = 10 + 15 + 20 + 25 =

320 = 70 + 100 + 150 =

9680 = 320 - 10000 =

+ (%20×400)+ (%15×400) + (% 10×400) + (%7×400) + (%5×400) =

+ (% 40 × 2000) + (% 35 × 1200) + (% 30 × 400) + (%25 × 400)

%50 × (8000 - 9680) + (%45 × 2000)

+ (800) + (420) + (120) + (100) + (80) + (60) + (40) + (28) + (20) =

(840) + (900)

. 3408 =

:(2)

-1973/4/1) (485)

(11.76) (10000) (1974/3/31

:

$$. \quad 117600 = 11.76 \times 10000 =$$

$$. \quad 1800 =$$

$$. \quad 1200 =$$

$$825 = 125 + 175 + 225 + 300 =$$

$$. ( \quad 325) \quad 3825 = 825 + 1200 + 1800 =$$

$$. ( \quad 9675) \quad 113775 = 3825 - 117600 =$$

$$+ (\% 15 \times 4700) + (\% 10 \times 4700) + (\% 7 \times 4700) + (\% 5 \times 4700) =$$

$$+ (\% 35 \times 14000) + (\% 30 \times 4700) + (\% 25 \times 4700) + (\% 20 \times 4700)$$

$$\% 50 \times (93900 - 113775) + (\% 45 \times 23500) + (\% 40 \times 23500)$$

$$(4900) + (1410) + (1175) + (940) + (705) + (470) + (329) + (235) =$$

$$(9938) + (10575) + (9400) +$$

$$. \quad \mathbf{40077} =$$

$$. \quad \mathbf{3408 = (11.76 \div 40077)}$$

:(3)

1977/3/31 -1976/4/1 (636)

. (18) (10000)

.  $180000 = 18 \times 10000 =$

.  $3300 =$

.  $1800 =$

.  $(1600 = 4 \times 400) =$

.( 372)  $6700 = 1600 + 1800 + 3300 =$

.( 9628)  $173300 = 6700 - 180000 =$

$(\%16.5 \times 5500) + (\%11 \times 5500) + (\%7.7 \times 5500) + (\%5.5 \times 5500) =$

$(\%38.5 \times 15000) + (\%33 \times 5500) + (\%27.5 \times 5500) + (\%22 \times 5500) +$

$\%55 \times (103501 - 173300) + (\%49.5 \times 25000) + (\%44 \times 25000) +$

$(5775) + (1815) + (1513) + (1210) + (908) + (605) + (424) + (303) =$

$(38390) + (12375) + (11000) +$

. **74318 =**

. **4128 = (18 ÷ 74318)**

:(4)

1977/8/31 -1977/4/1 (725)

. (21) (10000)

.  $210000 = 21 \times 10000 =$

.  $4100 =$

.  $2200 =$

.  $(2000 = 4 \times 500) =$

.( 395)  $8300 = 2000 + 2200 + 4100 =$

.( 9605)  $201700 = 8300 - 210000 =$

$(\%16.5 \times 7000) + (\%11 \times 7000) + (\%7.7 \times 7000) + (\%5.5 \times 7000) =$

$(\%38.5 \times 19000) + (\%33 \times 7000) + (\%27.5 \times 7000) + (\%22 \times 7000) +$

$\%55 \times (132000 - 201700) + (\%49.5 \times 32000) + (\%44 \times 32000) +$

$(7315) + (2310) + (1925) + (1540) + (1155) + (770) + (539) + (385) =$

$(38335) + (15840) + (14080) +$

. **84194 =**

. **4009 = (21 ÷ 84194)**



:(5)

$$(10000) \quad 1989 \quad (95/50026)$$

$$\cdot \quad (3.1)$$

$$\cdot \quad 31000=3.1 \times 10000 =$$

$$\cdot \quad 1560 =$$

$$\cdot \quad 804 =$$

$$(528=4 \times 132) =$$

$$\cdot (933) \quad 2892 = 528 + 804 + 1560 =$$

$$\cdot (9067) \quad 28108 = 2892 - 31000 =$$

$$(\%16.5 \times 1332) + (\%11 \times 1600) + (\%7.7 \times 1600) + (\%5.5 \times 1600) =$$

$$(\%38.5 \times 3996) + (\%33 \times 1332) + (\%27.5 \times 1332) + (\%22 \times 1332) +$$

$$\%55 \times (27444-28108) + (\%49.5 \times 6660) + (\%44 \times 6660) +$$

$$+ (1538) + (440) + (366) + (293) + (220) + (176) + (123) + (88) =$$

$$(365) + (3297) + (2930)$$

$$\cdot \quad \mathbf{9836} =$$

$$\cdot \quad \mathbf{3173 = (3.1 \div 9836)}$$

:(6)

$$(10000) \quad 1990 \quad (95/50025)$$

$$\cdot \quad (2.97)$$

$$\cdot \quad 29700 = 2.97 \times 10000 =$$

$$\cdot \quad 1746 =$$

$$\cdot \quad 900 =$$

$$(592=4 \times 148) =$$

$$\cdot (1090) \quad 3238 = 592 + 900 + 1746 =$$

$$\cdot (8910) \quad 26462 = 3238 - 29700 =$$

$$+ (\%16.5 \times 1489) + (\%11 \times 1800) + (\%7.7 \times 1800) + (\%5.5 \times 1800) =$$

$$+ (\%38.5 \times 4473) + (\%33 \times 1489) + (\%27.5 \times 1489) + (\%22 \times 1489)$$

$$(\%49.5 \times 23284 - 26462) + (\%44 \times 7454)$$

$$+ (1722) + (491) + (409) + (328) + (246) + (198) + (139) + (99) =$$

$$(1573) + (3280)$$

$$\cdot \quad \mathbf{8485} =$$

$$\cdot \quad \mathbf{2857 = (2.97 \div 8485)}$$

:(7)

$$(10000) \quad 1991 \quad (95/50027)$$

$$\cdot \quad (3.59)$$

$$\cdot \quad 35900 = 3.59 \times 10000 =$$

$$\cdot \quad 1922 =$$

$$\cdot \quad 992 =$$

$$(652 = 4 \times 163) =$$

$$\cdot ( \quad 993) \quad 3566 = 652 + 992 + 1922 =$$

$$\cdot ( \quad 9007) \quad 32334 = 3566 - 35900 =$$

$$+ (\%16.5 \times 1636) + (\%11 \times 2000) + (\%7.7 \times 2000) + (\%5.5 \times 2000) =$$

$$+ (\%38.5 \times 4925) + (\%33 \times 1636) + (\%27.5 \times 1636) + (\%22 \times 1636)$$

$$(\%49.5 \times 25675 - 32334) + (\%44 \times 8206)$$

$$+ (1896) + (540) + (450) + (360) + (270) + (220) + (154) + (110) =$$

$$(3296) + (3611)$$

$$\cdot \quad \mathbf{10907} =$$

$$\cdot \quad \mathbf{3038 = (3.59 \div 10907)}$$

:(8)

$$(10000) \quad 1992 \quad (95/50024)$$

$$\cdot \quad (3.91)$$

$$\cdot \quad 39100 = 3.91 \times 10000 =$$

$$\cdot \quad 3132 =$$

$$\cdot \quad 1572 =$$

$$(1008 = 4 \times 252) =$$

$$1008 + 1572 + 3132 =$$

$$\cdot (1461) \quad 5712 =$$

$$5712 - 39100 =$$

$$\cdot (8539) \quad 33388 =$$

$$(\%45 \times 23017 - 33388) + (\%32 \times 10092) + (\%16 \times 8076) + (\%8 \times 4848) =$$

$$(4667) + (3229) + (1292) + (388) =$$

$$\mathbf{9576} =$$

$$\cdot \quad \mathbf{2449 = (3.91 \div 9576)}$$

:(9)

$$(10000) \quad 1993 \quad (95/50023)$$

$$\cdot \quad (4.24)$$

$$\cdot \quad 42400 = 4.24 \times 10000 =$$

$$\cdot \quad 3480 =$$

$$\cdot \quad 1740 =$$

$$(1104 = 4 \times 276) =$$

$$1104 + 1740 + 3480 =$$

$$\cdot (1492) \quad 6324 =$$

$$6324 - 42400 =$$

$$\cdot (8508) \quad 36076 =$$

$$(\%45 \times 25585 - 36076) + (\%32 \times 11220) + (\%16 \times 8976) + (\%8 \times 5388) =$$

$$(4721) + (3590) + (1436) + (431) =$$

$$\mathbf{10178} =$$

$$\cdot \quad \mathbf{2400 = (4.24 \div 10178)}$$

**:(10)**

(10000) 1994 (95/50020)

. (4.28)

. 42800 = 4.28 × 10000 =

. 3756 =

. 1884 =

(1248 = 4 × 312) =

1248 + 1884 + 3756 =

.( 1609) 6888 =

6888 - 42800 =

.( 8391) 35912 =

(%45×27625-35912) + (%32×12120) + (%16×9684) + (%8×5820) =

(3729) + (3878) + (1549) + (466) =

**9622 =**

. **2248 = (4.28÷9622)**

**:(11)**

. (4.36) (10000) 1995/1/1

$$. \quad 43600 = 4.36 \times 10000 =$$

$$. \quad 4200 =$$

$$. \quad 2520 =$$

$$(3360 = 4 \times 840) =$$

$$3360 + 2520 + 4200 =$$

$$. ( \quad 2312 ) \quad 10080 =$$

$$10080 - 43600 =$$

$$. ( \quad 7688 ) \quad 33520 =$$

$$+ (\%20 \times 12600) + (\%15 \times 6300) + (\%10 \times 6300) + (\%5 \times 4200) =$$

$$(\%30 \times 29400 - 33520)$$

$$(1236) + (2520) + (945) + (630) + (210) =$$

$$\mathbf{5541} =$$

$$. \quad \mathbf{1271 = (4.36 \div 5541)}$$

:(12)

2004/11/24

(1.4)

(10000) 2005/1/1

$$\cdot \quad 14000 = 1.4 \times 10000 =$$

$$\cdot \quad 3000 =$$

$$\cdot \quad 1500 =$$

$$(2000 = 4 \times 500) =$$

$$2000 + 1500 + 3000 =$$

$$(\quad 4643) \quad 6500 =$$

$$6500 - 14000 =$$

$$\cdot (\quad 5357) \quad 7500 =$$

$$\cdot \quad \mathbf{600} = (\%8 \times 7500) =$$

$$\cdot \quad \mathbf{486} = (1.4 \div 600)$$



:

1964 25 -1

: 1973/3/31 1965/4/1

:(1)

. (10000) 1970

:

: . - =

150 =

100 =

10 + 15 + 20 + 25 =

. 70 =

70 + 100 + 150 =

320 =

320 - 10000 =

9680 =

**3408 =**

:(2)

-1973/4/1) (485)

(11.76) (10000) (1974/3/31

:

$$11.76 \times 10000 =$$

$$. \quad 117600 =$$

$$1800 =$$

$$1200 =$$

$$125 + 175 + 225 + 300 =$$

$$825 =$$

$$825 + 1200 + 1800 =$$

$$. ( \quad 325 ) \quad 3825 =$$

$$3825 - 117600 =$$

$$. ( \quad 9675 ) \quad 113775 =$$

$$. \quad \mathbf{3408} =$$

:(3)

1977/3/31 -1976/4/1 (636)

. (18) (10000)

$$18 \times 10000 =$$

$$. \quad 180000 =$$

$$3300 =$$

$$1800 =$$

$$(1600 = 4 \times 400) =$$

$$1600 + 1800 + 3300 =$$

$$. ( \quad 372 ) \quad 6700 =$$

$$6700 - 180000 =$$

$$. ( \quad 9628 ) \quad 173300 =$$

$$. \quad \mathbf{4128} =$$

:(4)

1977/8/31 -1977/4/1 (725)

. (21) (10000)

$$21 \times 10000 =$$

$$. \quad 210000 =$$

$$4100 =$$

$$2200 =$$

$$(2000 = 4 \times 500) =$$

$$2000 + 2200 + 4100 =$$

$$. ( \quad 395 ) \quad 8300 =$$

$$8300 - 210000 =$$

$$. ( \quad 9605 ) \quad 201700 =$$

$$. \quad \mathbf{4009} =$$

:(5)

(10000) 1989

(95/50026)

. (3.1)

$$3.1 \times 10000 =$$

$$. \quad 31000 =$$

$$. \quad 1560 =$$

$$. \quad 804 =$$

$$(660 = 5 \times 132) =$$

$$660 + 804 + 1560 =$$

$$. ( \quad 975 ) \quad 3024 =$$

$$3024 - 31000 =$$

$$. ( \quad 9025 ) \quad 27976 =$$

$$. \quad \mathbf{3150} =$$

:(6)

(10000) 1990

(95/50025)

. (2.97)

$$2.97 \times 10000 =$$

$$. \quad 29700 =$$

$$. \quad 1746 =$$

$$. \quad 900 =$$

$$(740 = 5 \times 148) =$$

$$740 + 900 + 1746 =$$

$$. ( \quad 1140) \quad 3386 =$$

$$3386 - 29700 =$$

$$. ( \quad 8860) \quad 26314 =$$

$$. \quad \mathbf{2832} =$$

:(7)

$$(10000) \quad 1991 \quad (95/50027)$$

$$\cdot \quad (3.59)$$

$$3.59 \times 10000 =$$

$$\cdot \quad 35900 =$$

$$\cdot \quad 1922 =$$

$$\cdot \quad 992 =$$

$$(815 = 5 \times 163) =$$

$$815 + 992 + 1922 =$$

$$\cdot (1039) \quad 3729 =$$

$$3729 - 35900 =$$

$$\cdot (8961) \quad 32171 =$$

$$\cdot \quad \mathbf{3016} =$$

:(8)

(10000) 1992

(95/50024)

. (3.91)

$$3.91 \times 10000 =$$

$$. \quad 39100 =$$

$$. \quad 3132 =$$

$$. \quad 1572 =$$

$$(1260 = 5 \times 252) =$$

$$1260 + 1572 + 3132 =$$

$$. ( \quad 1525 ) \quad 5964 =$$

$$5964 - 39100 =$$

$$. ( \quad 8475 ) \quad 33136 =$$

$$. \quad \mathbf{2420} =$$



:(9)

(10000) 1993

(95/50023)

. (4.24)

$$4.24 \times 10000 =$$

$$. \quad 42400 =$$

$$. \quad 3480 =$$

$$. \quad 1740 =$$

$$(1380=5 \times 276) =$$

$$1380 + 1740 + 3480 =$$

$$. ( \quad 1557 ) \quad 6600 =$$

$$6600 - 42400 =$$

$$. ( \quad 8443 ) \quad 35800 =$$

$$. \quad \mathbf{2371} =$$

**:(10)**

(10000) 1994

(95/50020)

. (4.28)

$$4.28 \times 10000 =$$

$$. \quad 42800 =$$

$$. \quad 3756 =$$

$$. \quad 1884 =$$

$$(1560 = 5 \times 312) =$$

$$1560 + 1884 + 3756 =$$

$$. ( \quad 1682 ) \quad 7200 =$$

$$7200 - 42800 =$$

$$. ( \quad 8318 ) \quad 35600 =$$

$$. \quad \mathbf{2215} =$$

:(11)

. (4.36) (10000) 1995/1/1

$$4.36 \times 10000 =$$

$$. 43600 =$$

$$. 4200 =$$

$$. 2520 =$$

$$(4200 = 5 \times 840) =$$

$$4200 + 2520 + 4200 =$$

$$. ( 2505) 10920 =$$

$$10920 - 43600 =$$

$$. ( 7495) 32680 =$$

=

$$. 1213 =$$

:(12)

2004/11/24

(1.4)

(10000) 2005/1/1

.

$$1.4 \times 10000 =$$

$$. \quad 14000 =$$

$$. \quad 3000 =$$

$$. \quad 5001 =$$

$$(2500 = 5 \times 500) =$$

$$2500 + 1500 + 3000 =$$

$$( \quad 5000) \quad 7000 =$$

$$7000 - 14000 =$$

$$.( \quad 5000) \quad 7000 =$$

$$(\%8 \times 7000) =$$

$$. \quad 540 =$$

$$. \quad \mathbf{386 = (1.4 \div 540)}$$

:

1964 25

-1

: 1973/3/31 1965/4/1

:(1)

. (10000) 1970

:

. - =

( ) 320 =

9680 = 320 - 10000 =

. 3408 =

:(2)

-1973/4/1) (485)

(11.76) (10000) (1974/3/31

:

. 117600 = 11.76 × 10000 =

( ) 325 =

325 - 10000 =

9675 =

$$\cdot \quad \mathbf{3408} =$$

$$:(\mathbf{3})$$

$$1977/3/31 - 1976/4/1 \quad (636)$$

$$\cdot \quad (18) \quad (10000)$$

$$\cdot \quad 180000 = 18 \times 10000 =$$

$$( \quad ) \quad 372 =$$

$$9628 = 372 - 10000 =$$

$$\cdot \quad \mathbf{4128} =$$

$$:(\mathbf{4})$$

$$1977/8/31 - 1977/4/1 \quad (725)$$

$$\cdot \quad (21) \quad (10000)$$

$$\cdot \quad 210000 = 21 \times 10000 =$$

$$( \quad ) \quad 395 =$$

$$9605 = 395 - 10000 =$$

$$\cdot \quad \mathbf{44009} =$$

:(5)

(10000) 1989

(95/50026)

. (3.1)

$$. \quad 31000 = 3.1 \times 10000 =$$

( ) 975 =

$$975 - 10000 =$$

$$9025 =$$

$$. \quad \mathbf{3150} =$$

:(6)

(10000) 1990

(95/50025)

. (2.97)

$$. \quad 29700 = 2.97 \times 10000 =$$

.( ) 1140 =

$$1140 - 10000 =$$

$$8860 =$$

$$. \quad \mathbf{2832} =$$

:(7)

(10000) 1991 (95/50027)

. (3.59)

. 35900 =  $3.59 \times 10000 =$

.( ) 1039 =

1039 – 10000 =

8961 =

**3016 =**

:(8)

(10000) 1992 (95/50024)

. (3.91)

. 39100 =  $3.91 \times 10000 =$

( ) 1525 =

1525 – 10000 =

. 8475 =

**2420 =**



:(9)

(10000) 1993 (95/50023)

. (4.24)

.  $42400 = 4.24 \times 10000 =$

.( )  $1557 =$

$1525 - 10000 =$

.  $8443 =$

. **2371** =

:(10)

(10000) 1994 (95/50020)

. (4.28)

.  $42800 = 4.28 \times 10000 =$

.( )  $1682 =$

$1682 - 10000 =$

$8318 =$

**2215** =

:(11)

. (4.36) (10000) 1995/1/1

$$. \quad 43600 = 4.36 \times 10000 =$$

$$( \quad ) \quad 2505 =$$

$$7495 = 2505 - 10000 =$$

$$\mathbf{1213 =}$$

:(12)

2004/11/24

(1.4) (10000) 2005/1/1

$$. \quad 14000 = 1.4 \times 10000 =$$

$$. \quad 3000 =$$

$$. \quad 1500 =$$

$$(4000 = 8 \times 500) =$$

$$4000 + 1500 + 3000 =$$

$$( \quad 6071) \quad 8500 =$$

$$.( \quad 4643) \quad 6500 = 7500 - 14000 =$$

$$. \quad 520 = (\%8 \times 6500) =$$

$$. \quad 371 = (1.4 \div 520)$$

$$: \quad (70)$$

3408	9680	320	10000	1964/25
3408	9675	325	10000	1973/485
4128	9628	372	10000	1976/636
4009	9605	395	10000	1977/725
3150	9025	975	10000	95/50026 1989
2832	8860	1040	10000	1990 95/50025
3016	8961	1039	10000	1991 95/50027
2402	8475	1525	10000	1992 50024
2371	8443	1557	10000	1993 95/50023
2215	8318	1682	10000	1994 95/50020
1213	7495	2505	10000	1995
371	4643	5357	10000	

(1502)

(289)

(1213)

1965 (24)

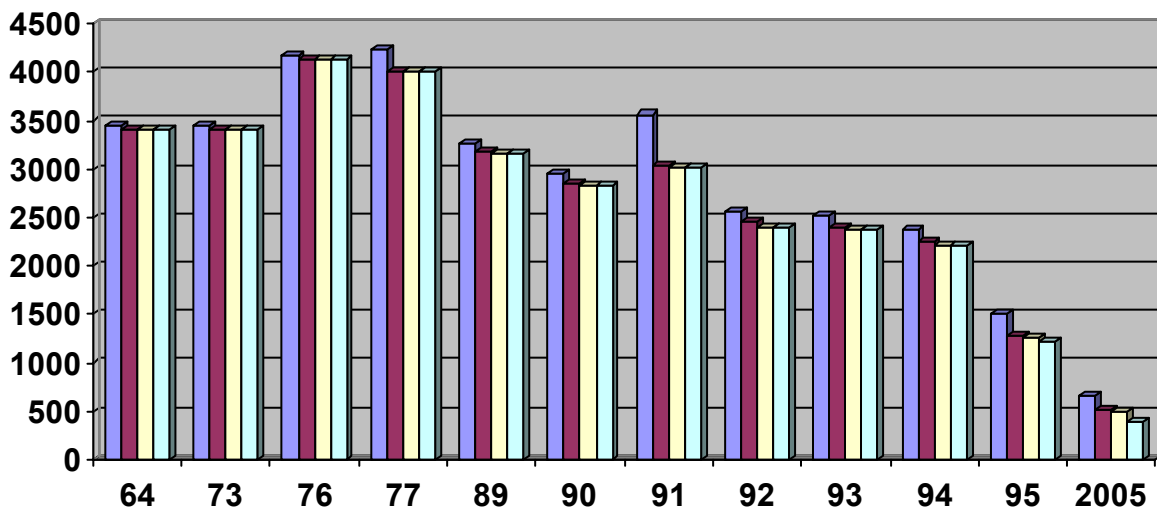
(25)

2004/11/24

1989

2005-1965

(1)



:(2)

(12600)

:

.1

.2 (2400)

.3

.4

:(1)

1964 (25)

:(1974/3/31 - 1965/4/1)

. 12600 =

:

. 200 200 < 1890 = %15×12600 =

150 =

100 =

. 70 = 10 + 15 + 20 + 25 =

$$200 =$$

$$50 =$$

$$. \quad 770 = 50 + 200 + 70 + 100 + 150 + 200 =$$

$$. \quad 11830 = 770 - 12600 =$$

$$\begin{aligned} & \times 400) + (\%15 \times 400) + (\%10 \times 400) + (\%7 \times 400) + (\%5 \times 400) = \\ & (\%40 \times 2000) + (\%35 \times 1200) + (\%30 \times 400) + (\%25 \times 400) + (\%20 \\ & (\%50 \times 8000 - 11830) + (\%45 \times 2000) + \end{aligned}$$

$$1915 + 900 + 800 + 420 + 120 + 100 + 80 + 60 + 40 + 28 + 20 =$$

$$. \quad \mathbf{4483} =$$

$$:(2)$$

$$(\mathbf{1973/4/1})$$

$$(\mathbf{485})$$

$$. \quad \mathbf{148176 = 11.76 \times 12600} =$$

:

$$. \quad 2350 \quad 2350 < \quad 22226 = \%15 \times 148176 =$$

$$1800 =$$

$$1200 =$$

$$. \quad 825 = 125 + 175 + 225 + 300 =$$

$$2000 =$$

$$600 =$$

$$600 + 2000 + 825 + 1200 + 1800 + 2350 =$$

$$(\quad 746) \quad 8775 =$$

$$.(\quad 11854) \quad 139401 = 8775 - 148176 =$$

$$+ (\% 15 \times 4700) + (\% 10 \times 4700) + (\% 7 \times 4700) + (\% 5 \times 4700) =$$

$$(\% 35 \times 14000) + (\%30 \times 4700) + (\%25 \times 4700) + (\%20 \times 4700)$$

$$(\%50 \times 93500 - 139401) + (\%45 \times 23500) + (\%40 \times 23500) +$$

$$+ 9400 + 4900 + 1410 + 1175 + 940 + 705 + 470 + 329 + 235 =$$

$$22951 + 10575$$

$$.(\quad 4514) \quad 53090 =$$

$$:(3)$$

$$(1976/4/1)$$

$$(636)$$

$$. \quad 226800 = 18 \times 12600 =$$

:

$$. \quad 4400 \quad 4400 < \quad 34020 = \%15 \times 226800 =$$

$$3300 =$$

$$1800 =$$

$$. \quad 1600 = (4 \times 400) =$$

$$2000 =$$

$$4400 =$$

$$( \quad 972) \quad 17500 = 4400 + 2000 + 1600 + 1800 + 3300 + 4400 =$$

$$. ( \quad 11628 ) \quad 209300 = 17500 - 226800 =$$

$$(\%16.5 \times 5500) + (\%11 \times 5500) + (\%7.7 \times 5500) + (\%5.5 \times 5500) =$$

$$(\%38.5 \times 15000) + (\%33 \times 5500) + (\%27.5 \times 5500) + (\%22 \times 5500) +$$

$$(\%55 \times 103500 - 209300) + (\%49.5 \times 25000) + (\%44 \times 25000) +$$

$$+ 11000 + 5775 + 1815 + 1513 + 1210 + 908 + 605 + 424 + 303 =$$

$$58190 + 12375$$

$$. ( \quad 5229) \quad 94118 =$$

$$:(4)$$

$$(1977/4/1)$$

$$(725)$$

$$. \quad 264600 = 21 \times 12600 =$$

:

$$. \quad 5500 \quad 5500 < \quad 39690 = \%15 \times 22800 =$$



$$4100 =$$

$$2200 =$$

$$. \quad 2000 = (4 \times 500) =$$

$$2000 =$$

$$1000 =$$

$$(\quad 800) \quad 16800 = 1000 + 2000 + 2000 + 2200 + 4100 + 5500 =$$

$$.(\quad 11800) \quad 247800 = 16800 - 264600 =$$

$$(\%16.5 \times 7000) + (\%11 \times 7000) + (\%7.7 \times 7000) + (\%5.5 \times 7000) =$$

$$(\%38.5 \times 19000) + (\%33 \times 7000) + (\%27.5 \times 7000) + (\%22 \times 7000) +$$

$$(\%55 \times 132000 - 247800) + (\%49.5 \times 32000) + (\%44 \times 32000) +$$

$$+ 14080 + 7315 + 2310 + 1925 + 1540 + 1155 + 770 + 539 + 385 =$$

$$63690 + 15840$$

$$.(\quad \mathbf{5217}) \quad \mathbf{109549} =$$

:(5)

**1989 (95/50026)**

$$39060 = 3.1 \times 12600 =$$

:

$$840 \quad 840 < \quad 5859 = \%15 \times 39060 =$$

.

$$1560 =$$

$$804 =$$

$$. \quad 660 = (5 \times 132) =$$

$$251 =$$

$$149 =$$

$$. ( \quad 795 ) \quad 2464 = 149 + 251 + 660 + 804 + 1560 + 840 =$$

$$. ( \quad 11805 ) \quad 36596 = 2464 - 39060 =$$

$$+ (\%16.5 \times 1332) + (\%11 \times 1600) + (\%7.7 \times 1600) + (\%5.5 \times 1600) =$$

$$(\%38.5 \times 3996) + (\%33 \times 1332) + (\%27.5 \times 1332) + (\%22 \times 1332)$$

$$(\%55 \times 27444 - 36596) + (\%49.5 \times 6660) + (\%44 \times 6660) +$$

$$5034 + 3297 + 2930 + 1538 + 440 + 366 + 293 + 220 + 176 + 123 + 88 =$$

$$. ( \quad 4679 ) \quad 14505 =$$

:(6)

**1990 (95/50025)**

$$37422=2.97\times12600 =$$

:

$$840 \qquad 840 < \qquad 5613 = \%15\times37422 =$$

.

$$1746 =$$

$$900 =$$

$$. \qquad 740 = (5\times148) =$$

$$251 =$$

$$149 =$$

$$( \quad 1558) \qquad 4626= 149 + 251 + 740 + 900 + 1746 + 840 =$$

$$.( \quad 11042 ) \qquad 32796 = 4626 - 37422 =$$

$$(\%16.5 \times 1489) + (\%11 \times 1800) + (\%7.7 \times 1800) + (\%5.5\times1800) =$$

$$+ (\%38.5\times4473) + (\%33\times1489) + (\%27.5\times1489) + (\%22\times1489) +$$

$$(\%55\times30737-32796) + (\%49.5\times7454) + (\%44\times7454)$$

$$1132+3690+3280+1722+491+409+328+246+198+139+99 =$$

$$.( \quad 4346) \qquad 11734 =$$

:(7)

**1991 (95/50027)**

$$45234 = 3.59 \times 12600 =$$

:

$$840 \quad 840 < \quad 6785 = \%15 \times 45234 =$$

.

$$1922 =$$

$$992 =$$

$$. \quad 815 = (5 \times 163) =$$

$$251 =$$

$$149 =$$

$$( \quad 1384) \quad 4969 = 149 + 251 + 815 + 992 + 1922 + 840 =$$

$$. ( \quad 11216 ) \quad 40265 = 4969 - 45234 =$$

$$+ (\%16.5 \times 1636) + (\%11 \times 2000) + (\%7.7 \times 2000) + (\%5.5 \times 2000) =$$

$$+ (\%38.5 \times 4925) + (\%33 \times 1636) + (\%27.5 \times 1636) + (\%22 \times 1636)$$

$$(\%55 \times 33881 - 40265) + (\%49.5 \times 8206) + (\%44 \times 8206)$$

$$3511 + 4062 + 3611 + 1896 + 540 + 450 + 360 + 270 + 220 + 154 + 110 =$$

$$. ( \quad 4230) \quad 15184 =$$

:(8)

**1992 (95/50024)**

$$49266 = 3.91 \times 12600 =$$

:

$$840 < 7390 = \%15 \times 49266 =$$

$$. \quad 840$$

$$3132 =$$

$$1572 =$$

$$. \quad 1260 = (5 \times 252) =$$

$$251 =$$

$$149 =$$

$$( \quad 1842) \quad 7204 = 149 + 251 + 1260 + 1572 + 3132 + 840 =$$

$$. ( \quad 10758 ) \quad 42062 = 7204 - 49266 =$$

$$(\%45 \times 15144) + (\%32 \times 10092) + (\%16 \times 8076) + (\%8 \times 4848) =$$

$$(\%48 \times 38161 - 42062) +$$

$$1872 + 6815 + 3229 + 1292 + 388 =$$

$$. ( \quad 3477) \quad 13596 =$$

:(9)

1993 (95/50023)

$$53424 = 4.24 \times 12600 =$$

:

$$1464 =$$

$$3480 =$$

$$1740 =$$

$$. \quad 1380 = (5 \times 276) =$$

$$251 =$$

$$149 =$$

$$8464 = 149 + 251 + 1380 + 1740 + 3480 + 1464 =$$

$$( \quad 1996)$$

$$. ( \quad 10604) \quad 44960 = 8464 - 53424 =$$

$$(\%45 \times 16848) + (\%32 \times 11220) + (\%16 \times 8976) + (\%8 \times 5388) =$$

$$(\%48 \times 42432 - 44960) +$$

$$1213 + 7582 + 3590 + 1436 + 431 =$$

$$.( \quad 3361) \quad 14252 =$$

$$:(10)$$

$$1994 \quad (95/50020)$$

$$53928 = 4.28 \times 12600 =$$

:

$$1594 =$$

$$3756 =$$

$$1884 =$$

$$. \quad 1560 = \quad (5 \times 312) =$$

$$251 =$$

$$149 =$$

$$149 + 251 + 1560 + 1884 + 3756 + 1594 =$$

$$( \quad 2148) \quad 9194 =$$

$$.( \quad 10452) \quad 44734 = 9194 - 53928 =$$

$$27625 - 44734) + (\%32 \times 12120) + (\%16 \times 9684) + (\%8 \times 5820) =$$

$$(\%45 \times$$

$$7699 + 3878 + 1549 + 466 =$$

$$.(\quad 3176) \quad 13592 =$$

$$:(11)$$

**1995/1/1**

**2004**

$$54936 = 4.36 \times 12600 =$$

:

$$10987 = \%20 \times 54936 =$$

$$4200 =$$

$$2520 =$$

$$. \quad 4200 = (5 \times 840) =$$

$$4200 =$$

$$1260 =$$

$$10464 = (4.36 \times 2400) =$$

$$(\%25 \times 8000 - 10464) + (\%50 \times 8000) =$$

$$4616 = 616 + 4000 =$$



$$= 4616 + 1260 + 4200 + 4200 + 2520 + 4200 + 10987 =$$

$$(7336) \quad 31983$$

$$.(5264) \quad 22953 = 31983 - 54936 =$$

$$(\%20 \times 16800 - 22953) + (\%15 \times 6300) + (\%10 \times 6300) + (\%5 \times 4200) =$$

$$1231 + 945 + 630 + 210 =$$

$$.(692) \quad 3016 =$$

:(12)

**2004/11/24**

**2005/1/1**

$$17640 = 1.4 \times 12600 =$$

:

$$3000 =$$

$$500 =$$

$$. \quad 4000 = (8 \times 500) =$$

$$2500 =$$

$$500 =$$

$$2000 =$$

$$2000 + 500 + 2500 + 4000 + 500 + 3000 =$$

$$.( \quad 8929) \quad 12500 =$$

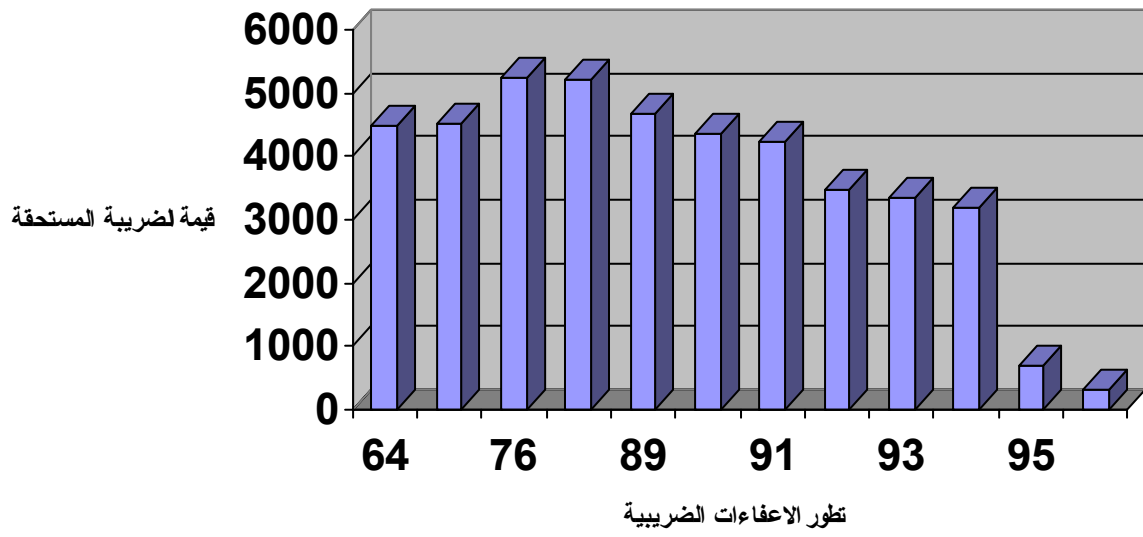
$$.( \quad 3671) \quad 5140 = 12500 - 17640 =$$

$$. \quad (294) \quad 411 = (\%8 \times 5140) =$$

**(71)**

4483	11830	770	12600	1964/25
4514	11854	746	12600	1973/485
5229	11628	972	12600	1976/636
5217	11800	800	12600	1977/725
4679	11805	795	12600	95/50026 1989
4346	11042	1558	12600	1990 95/50025
4230	11216	1384	12600	1991 95/50027
3477	10758	1842	12600	1992 50024
3361	10604	1996	12600	1993 95/50023
3176	10452	2148	12600	1994 95/50020
692	5264	7336	12600	1995
294	3671	8929	12600	2004/11/24

(2)





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(280)

(249)

(280)

:

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:

.

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: .1

(72)

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(72)

.

%		
78.3	195	
21.7	54	
100	249	

.

%		
71.5	178	
28.1	70	
0.4	1	
100	249	

%		( )
6.8	17	2
5.6	14	3
14.1	35	4
17.3	43	5
12.4	31	6
11.6	29	7
7.6	19	8
2.8	7	9
2.4	6	10
0.8	2	11
0.8	2	13
17.7	44	
100	249	

%		
21.7	54	
24.5	61	
39.8	99	
13.3	33	
0.8	2	
100	249	

%		
37.8	94	
31	70	
28.5	71	( )
6.2	6	
100	249	

%		
8	20	
4.8	12	
4.8	12	
5.6	14	
16.5	41	
30.2	150	
100	249	

%		
6.4	16	150
30.1	75	249-150
22.9	57	349-250
22.5	56	499-350
17.7	44	500
0.4	1	
100	249	

%		
43	107	
33.1	90	
20.9	52	
100	249	



: .2

.

-:

-

(3000) / (4200)  
(1 ) 2005/1/1 2004/11/24

/ (2520) -

2004/11/24 (\$1500)

.(2 ) 2005/1/1

(840) -

/ (\$500) /

.(3 ) 2005/1/1 2004/11/24

-

(\$2000) / ((8000 × %25) + ( 8000 × %50))  
) 2005/1/1 2004/11/24

.(4

-

/(\$500) / (1260)  
(5 ) 2005/1/1 2004/11/24

-

(2500) / (4200)  
(6 ) 2005/1/1 2004/11/24

.(7 )

(73)

(\$3000) / (4200)

.(1 ) 2005/1/1 2004/11/24

%		
19.7	49	
51	127	
21.7	54	
4	12	
2.8	7	
100	249	

/ (2520)

2004/11/24

(\$1500)

.(2 ) 2005/1/1

%		
13.7	34	
35.3	88	
36.5	66	
21	50	
3.2	8	
100	249	

(840) -

/ (\$500) /

(3 ) 2005/1/1 2004/11/24

%		
25.7	64	
40.4	100	
16.9	42	
10.4	26	
3.6	9	
100	249	

-

(\$2000) / ((8000 × %25) + ( 8000×%50))  
) 2005/1/1 2004/11/24

.(4

%		
12.9	32	
31.7	79	
34.1	85	
18.5	46	
2.8	7	
100	249	

-

/(\$500) / (1260)

. (5 ) 2005/1/1 2004/11/24

%		
25.3	63	
41.8	104	
14.5	36	
15.7	39	
2.8	7	
100	249	

-

(\$2500) / (4200)

. (6 ) 2005/1/1 2004/11/24

%		
31.7	79	
45.8	114	
10.4	26	
8.4	21	
3.2	8	
0.4	1	
100	249	

-

( 7 ) .

%		
17.3	43	
43	107	
22.5	56	
12	32	
4.4	11	
100	249	

-:

-:

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•

•

.(SPSS)

:

(SPSS)

:

:

:

(74)

.90687	3.7992	<div> <div>(\$3000) / (4200)</div> <div>2004/11/24</div> <div>.2005/1/1</div> </div>
1.05990	3.3494	<div> <div>(\$1500) / (2520)</div> <div>.2005/1/1</div> <div>2004/11/24</div> </div>
1.05867	3.7711	<div> <div>/ (840)</div> <div>/ (\$500)</div> <div>.2005/1/1</div> <div>2004/11/24</div> </div>

1.01070	3.3333	$\frac{((8000 - 8000 \times 50\%) + 2000)}{2005/1/1 - 2004/11/24}$
1.09467	3.7108	$\frac{(1260 - 500)}{2005/1/1 - 2004/11/24}$
1.02661	3.9476	$\frac{(4200 - 2500)}{2005/1/1 - 2004/11/24}$
1.05763	3.5582	.
<b>.73923</b>	<b>3.6394</b>	

(74)

$$\frac{((39476 - 3000 \times 50\%) + 4200)}{2005/1/1 - 2004/11/24}$$

$$\frac{(840 - 500)}{2005/1/1 - 2004/11/24}$$

$$\frac{(37711 - 500)}{2005/1/1 - 2004/11/24}$$

$$\begin{aligned}
 & \frac{(\$500)}{(2005/1/1)} - \frac{(1260)}{2004/11/24} \\
 & \quad \quad \quad ) \quad \quad \quad (3.7108) \\
 & \quad \quad \quad ( \\
 & \quad \quad \quad \quad \quad \quad ) \quad \quad \quad (3.5582) \\
 & \quad \quad \quad ( \quad \quad \quad (\$1500) \quad \quad \quad / \quad \quad \quad (2500) \\
 & \quad \quad \quad \quad \quad \quad ) \quad \quad \quad (3.3494) \\
 & \quad \quad \quad ) \%25) + ( \quad \quad \quad 8000 \times \%50) \\
 & \quad \quad \quad ( \quad \quad \quad (\$2000) \quad \quad \quad / \quad \quad \quad ((8000 \\
 & \quad \quad \quad \quad \quad \quad .(3.6394) \quad \quad \quad (3.3333)
 \end{aligned}$$



:  
 " 0.05  
 "  
 .  
 t-test  
 (54 = ) (194 = ) :  
 -: (75)  
 t-test (75)

	T					
0.347	0.942	246	0.75556	3.6627	194	
			0.67730	3.5556	54	

0.347 (75)  
 " 0.05  
 0.05  
 "  
 (3.6627)  
 (3.556)

:

0.05

"

"  
.

t-test

(70 = )

(177 = ) :

-: (76)

t-test (76)

.

	<b>T</b>					
0.507	0.665	245	0.73192	3.6594	177	
			0.76562	3.5898	70	

0.507

(76)

"

0.05

0.05

"  
.

(3.6594)

(3.5898)

.

-:

0.05

"

"  
.

One way ANOVA

4 (14 = ) 3 ,(17 = ) 2 :

9 ,(19 = ) 8 (29 = ) 7 (30 = ) 6 ,(43 = ) 5 (35 = )  
(2 = ) 13 ,(2 = ) 11 (6 = ) 10 (7 = )  
: (77)

ANOVA

(77)

.

	<b>F</b>				
0.962	0.367	0.218	11	2.397	
		0.549	192	113.984	
			203	116.381	

0.962 = (77)

"

0.05

0.05

"  
.

(3.6394)

.

(78)

	( )
3.7000	2
3.7143	3
3.5388	4
3.7176	5
3.6190	6
3.6552	7
3.6767	8
3.7347	9
3.3571	10
3.1429	11
4.0714	13

(4.0714) 13

-:

0.05

"

"

One way ANOVA

,(54 = ) :

(33 = )

(98 = )

(61= )

: (78)

ANOVA

(79)

	<b>F</b>				
0.371	1.050	0.570	3	1.711	
		0.543	242	131.401	
			245	133.111	

0.371 = (79)

" 0.05

0.05

"

(3.6394)

.

(80)

3.7646	
3.5340	
3.6050	
3.6883	

(3.7646)

.

-:

"

"

0.05

"

.

One way ANOVA

(78 = )

,(93 = )

:

: (80)

(71 = )

## ANOVA

(81)

	<b>F</b>				
0.193	1.657	0.880	2	1.760	
		0.531	239	126.938	
			241	128.699	

$$0.193 = \quad (81)$$

$$" \quad 0.05$$

$$0.05$$

"

$$(3.6394)$$

(82)

3.7312	
3.5275	
3.6378	

$$(3.7312)$$

-:

0.05

"

"

.

One way ANOVA

(14 = ) (12 = ) (12 = ) ,(20 = ) :  
: (83) (41 = )

ANOVA

(83)

.

	<b>F</b>				
0.100	2.008	1.159	4	4.637	
		0.577	94	54.258	
			98	58.895	

0.100 = (83)

"

0.05

0.05

"

.

(3.6394)

.

(84)

3.7643	
3.6429	
3.7381	
3.0714	
3.5645	

(3.7643)

-:

0.05

"

"

One way ANOVA

= ) 150 :

) 499 – 350 (56 = ) 349 -250 (75 = ) 249-150 ,(16

(85) (44 = ) 500 (56 =

:

ANOVA

(85)

	<b>F</b>				
0.542	0.775	0.426	4	1.702	
		0.549	242	132.864	
			246	134.566	



$$0.542 = \quad (85)$$

$$" \quad 0.05$$

$$0.05$$

$$."$$

$$(3.6394)$$

$$.$$

$$(86)$$

3.5268	150
3.6743	349-150
3.5663	349-250
3.7653	499-350
3.5682	500

$$(3.7653) \quad 499 - 350$$

$$.$$

$$-:$$

$$0.05$$

$$"$$

$$."$$

One way ANOVA

$$,(90 = \quad) \quad :$$

$$(52 = \quad)$$

$$(106 = \quad)$$

$$: \quad (87)$$

## ANOVA

(87)

	<b>F</b>				
0.320	1.146	0.626	2	1.251	
		0.546	245	133.725	
			247	134.977	

$$0.320 = \quad (87)$$

$$" \quad 0.05$$

$$0.05$$

.

$$(3.6394)$$

(88)

3.6658	
3.6873	
3.5027	

$$(3.6873)$$

-:

0.05

"

(4200)

."

(\$2500) /

(54 = )

(127 = )

(49 = )

:

(89)

(7 = )

(12 = )

:

(89)

(\$3000)

/

(4200)

2004/11/24

. 2005/1/1

185.518	
4	
0.000	

185.518 =

(89)

0.05

0.000 =

"

.

0.05

(\$3000)

/

(4200)

." 2005/1/1

2004/11/24

(127)

(\$3000) / (4200)  
." 2005/1/1 2004/11/24

-:

0.05  
/ (2520)  
2004/11/24 (\$1500)  
. 2005/1/1

(66 = ) (88 = ) (34 = ) :  
(90) (8 = ) (50 = )  
:

(90)

(\$1500) / (2520)  
. 2005/1/1 2004/11/24

75.545	
4	
0.000	

75.545 = (90)  
0.05 0.000 =

"

(2520) 0.05

2004/11/24 (\$1500) /  
." 2005/1/1

(90)

(\$1500) / (2520)  
." 2005/1/1 2004/11/24

-:

0.05 "  
/ (840)

/ (\$500)  
." 2005/1/1 2004/11/24

(42 = ) (100 = ) (64 = ) :  
(91) (9 = ) (26 = )  
:

(91)

/ (840)  
/ (\$500)  
. 2005/1/1 2004/11/24

103.751	
4	
0.000	

(91)

0.000 =

II

0.05

/ (840)

2004/11/24

(100)

/ (840)

2004/11/24

. 2005/1/1

— •

11

```
%50))
```

$$(\$2000) / ((8000 \times \%25) + (8000 \times$$

2004/11/24

(85 =     )     (79 =     )     (32 =     )     :

$$(92) \quad (7 = \quad) \quad (46 = \quad)$$

$$\vdots$$

(92)

$$\times \%25)+ (8000 \times \%50))$$

(\$2000) / ((8000

85.438	
4	
0.000	

$$85.438 = (92)$$

$$0.05 \qquad \qquad \qquad 0.000 =$$

$$0.05 \qquad \qquad \qquad " \qquad \qquad \qquad .$$

$$(\$2000) \qquad / \qquad ((8000 \qquad \times \%25) + ( \qquad 8000 \times \%50))$$

2004/11/24

." 2005/1/1

(85)

$$\times \%25) + ( \qquad 8000 \times \%50))$$

$$(\$2000) \qquad / \qquad ((8000$$

$$. \ 2005/1/1 \qquad \qquad \qquad 2004/11/24$$

-:

$$0.05 \qquad \qquad \qquad "$$

(1260)

$$(\$500) \qquad /$$

$$." \ 2005/1/1 \qquad \qquad \qquad 2004/11/24$$

$$(36 = \quad ) \qquad (104 = \quad ) \qquad (63 = \quad ) \qquad :$$

(93) (7 = ) (90 = )

:

(93)

(\$500) / (1260)

2004/11/24

. 2005/1/1

103.833	
4	
0.000	

103.833 = (93)

0.05 0.000 =

"

0.05

(\$500) / (1260)

." 2005/1/1 2004/11/24

(104)

(\$500) / (1260)

. 2005/1/1 2004/11/24

-:

0.05 "



(\$2500) / (4200)  
 ." 2005/1/1 2004/11/24

(26 = ) (114 = ) (79 = ) :  
 (93) (8 = ) (21 = )  
 :

(94)

/ (4200)

(\$2500)  
 . 2005/1/1 2004/11/24

163.653	
4	
0.000	

163.653 = (94)  
 0.05 0.000 =  
 "  
 0.05

(\$2500) / (4200)  
 ." 2005/1/1 2004/11/24

(114)

(\$2500) / (4200)  
 . 2005/1/1 2004/11/24

-:

0.05

"

"  
.

(56 = ) (107 = ) (43 = ) :

(94) (11 = ) (32= )

:

(95)

.

103.992	
4	
0.000	

103.992 = (95)

0.05

0.000 =

"

0.05

"  
.

(107)

.

:

:

0.05

.1

.

0.05

.2

.

0.05

.3

.

0.05

.4

.

0.05

.5

.

0.05

**.6**

.

0.05

.7

.

0.05

.8

.

	0.05	.9
.		
	0.05	.10
.		
	0.05	.11
.		
	0.05	.12
.		
	0.05	.13
.		
	0.05	.14
.		
	0.05	.15
		.
	:	:
		.1
	.	
		.2
.		

(96)

249	54	(%7.6) 19	(%70.7) 176	
249	69	(%23.3) 58	(%49) 122	
249	50	(%14) 35	(%65.9) 164	
249	85	(%21.3) 53	(%44.6) 111	
249	36	(%18.5) 46	(%67.1) 167	
249	26	(%12) 30	(%77.5) 193	
249	56	(%17.3) 43	(%60.2) 150	

: (96)

(%70.7)

(%7.6)

(%23.3)

(%49)

(%65.9)

(%14)

(%44.6)

(%21.3)

(%67.1)

(%18.5)

(%12)

(%77.5)

(%17.3)

(%60.2)

.

.

:

.1

.

.2

.

.3

.

.4

.





:

.

:

.1988 ( )

. 1968 :

:

.1996 ( ) .(1994-1984)

:

. 1968 - 1967

.1962 :

.1964 **1964** **25**

.**1985** **57**

.1995

.

.1997

.1983 :

.1969. . . :

.1967 :

**(1988-1979)** :

.1991 ( )

. 1979 :

. 2004/11/24

.1998 1

.1955 27

.1955 28

.1967 1

.56 /160 6

.1964 :

:

.1995

) .

.1954 (

:

.1996 ( )

:

.1983 "

1949/5/21 85

.1982

. 1979 1959 95

. 1967-1966 :



:(1)

1965 24

.

.



:

(×)

					(\$3000) / (4200) .
					(2520) (\$1500) / .
					/ (840) / /(\$500) .
					+( 8000 ×%50) / ((8000 ) ×%25) (\$2000) .
					/(\$500) / (1260) .

					/ (4200) /(\$2500) .
					.

**An-Najah National University  
Faculty of Graduate Studies**

**The Effect of Personal and Family Tax Exemption  
on Family Size in Palestine**

**By**

**Iyad Izzaldeen Abed Al-Salam Saleem**

**Advisor**

**Dr. Hasan Falah Mousa**

**Dr. Ghassan Shareef Khaled**

**Submitted in Partial Fulfillment of the Requirements for the Degree of  
Master of Taxation Disputes, Faculty of Graduate Studies, at An-  
Najah National University, Nablus, Palestine.**

**2005**



**The Effect of Personal and Family Tax Exemption  
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**tractAbs**

Early in the mentioned period, taxes were characterized by neutrality. It was a kind of tool utilized by local government to revenue in order to be spent in public expenditure. However, it turned to deal with both economical and social aspects. One example is the increase of posterity as a measure for tax exemption as tax paying decreased with more kids in the families of tax payers.

The objectives of this study were to investigate the effects of personal and family tax exemption on family size from the tax payers point of view, their opinion toward this type of taxes in relation to their economical and social status, and to shed light on legislators opinion on the increasing posterity issue.

A well constructed questionnaire was used to collect data from a random sample of tax payers. The sample size was 249. All data was analyzed using SPSS.

The statistical procedures used were as the following:

1. Means and standard deviation
2. T Test.
3. The One Way Analysis of Variance.

#### 4. The Chi Square.

The study showed the following results:

1. There is an effect of personal and family tax exemption adopted by the Palestinian Tax law on Palestinian family size.
2. There is a relation between opinion of tax payers and economical and social characters, gender, marital status, family members, educational level, type of work, monthly income and type of household.
3. The Palestinian tax law in general support the increase in posterity, which is parallel to culture and belief of Palestinian people.

Some recommendations were proposed by the study such as:

1. The results of this study should be taken and considered by the Palestinian tax legislators.
2. The elude from paying taxes should be treated in order for tax exemption to have a role in housing policy.
3. Gender should be taken in consideration in relation to tax exemption.
4. Exemption rates should be higher for senior citezens in a way to honor them.